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A Cross-Indexed Bibliography on School Budgets

Prepared by

HAROLD F. CLARK

Associate Professor of Education, Indiana University

EDUCATION READING ROOM
2 HR RESERVE

For the

Bureau of Coöperative Research, Indiana University School of Education

HENRY LESTER SMITH, Director

INDIANA UNIVERSITY
EDUCATION
READING ROOM

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EDUCATION, INDIANA UNIVERSITY

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A Cross-Indexed Bibliography on School Budgets

I. INTRODUCTION

Purpose and Need

THIS bibliography, in a large measure, grew out of a course in School Budgets and Accounting. The first time the course was given there was great difficulty in securing satisfactory reference material. In the eight times that the course has been given since then, the references have increased in number and variety, until now it seems as tho the publication of the list of references would be of advantage to school men.

Judging from the present condition of school budgets, a bibliography would advance the art of budget making. In addition, the bibliography should improve the articles written about budgetary procedure. Too many of the articles appearing today attempt to cover the whole field of budget making in one discussion. By providing references on each of thirty-two headings, it is hoped that the bibliography will encourage the production of articles on some particular phase of budget making.

The primary purpose of the bibliography is to enable those who want more information about particular phases of budgetary procedure to find the material more easily than they could otherwise find it.

What it Includes

The bibliography is not exhaustive, but it includes most of the budget articles of value in the publications given at the end of the introduction, and most of the books of value that are ordinarily available. On many phases of school budget making there are no satisfactory references, so references on business and governmental budgets are given partially to fill this gap. No attempt was made to give all the references to business or governmental budgets. The material from governmental and business sources that would probably be of most value to school men is given.

Only one or two books on purchasing are listed in the bibliography. These are mentioned because of the help they provide in estimating expenses. For additional references on this topic see the card catalog in any library.

A very few references are given on accounting and auditing. Additional references may be found in any library in the card catalog.

Probably the greatest omission in the bibliography is in regard to actual school budgets. Only two or three actual school budgets are referred to. There are several reasons for this: (1) the budgets usually could not be obtained from libraries, and many times they could

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not be obtained even from the cities themselves a few months after they were made; and (2) the author of this bibliography with the assistance of Mr. Bell, the auditor of the schools of Gary, Ind., is preparing a Manual on *School Budgets* that is supposed to fill this need. To one interested in making a school budget, probably no better suggestion could be given than that he write to schools and get copies of actual budgets.

There are only one or two references in the bibliography to school laws. The laws in any state should be consulted for information about conditions in that state.

Only one or two books on public finance have been included. One interested in revenue items should look up additional topics upon public finance in any library.

How it is Made

It will be noticed that each reference in the bibliography has a number before it. The references are divided into three main divisions and are arranged alphabetically by author within each division. Articles on school budgetary procedure begin with number 1 and are numbered consecutively to the end of the school references. The articles on government begin with number 1,000 and go as far as is necessary to include all the articles on government. The articles on business begin with number 2,000 and go as far as is necessary. This enables one to tell from the number to what the article refers. If the number of a reference is under 1,000, the material is on school budgets. If the number is between 1,000 and 2,000, the article is on governmental budgets. If the number of a reference is between 2,000 and 3,000, it is on business budgets.

The bibliography is arranged alphabetically according to authors. If there is no author, the organization responsible for the material is given. If no organization is given it is indexed under the name of the magazine in which it appears. A school survey is likely to be indexed under some man's name, even tho it could not be definitely determined who wrote the comments regarding the budget.

There are one hundred starred references which are supposed to represent the better articles. If a reference is not starred that does not mean that it is not a good article. It may simply mean that according to those who made the bibliography the material can be found as easily or more easily in other references.

After the articles are placed in the alphabetical list, they are presented under thirty-two different headings. So far as the author could discover this is one of the first attempts that has been made to cross-index a bibliography.

The procedure has been to give the more common headings under which information would probably be needed on budgetary procedure. The number appearing before an article that contains information upon the particular sub-heading is repeated under that heading. Each reference was read very carefully to try to get any information of importance on any one of the thirty-two sub-headings. Many of the references under some of the sub-headings contain little of value on the particu-

lar heading, but it seemed as tho it would be better to make the cross-index fairly complete rather than give only the more valuable references under the sub-heading.

If there is any reference under a sub-heading which the author thought would be especially valuable it is starred.

How to Use

If only a few general references on budgetary procedure are desired, turn to the "selected list of ten references" and select from that list.

If a longer list is desired, use the starred references in the main alphabetical index.

To find all the articles on any one topic, look on the page which gives the list of cross-indexed topics. If the heading appears as one of these thirty-two headings, look on the page which gives that heading and the number of each reference that has a discussion of this particular sub-topic is given.

As an illustration: If you want all the references on who should prepare the budget, look on page 51, which gives the list of thirty-two topics. The topic "Who Prepares" is number X, and appears on page 55. Turn to page 55, and the references which discuss the topic, "Who Prepares the Budget," will be given.

In Conclusion

In any publication which includes so many detailed items of information it is almost inevitable that some mistakes will be made. The author craves the indulgence of the users of this bibliography and will greatly appreciate having any errors called to his attention.

Mr. Donald E. Gorseline did much of the work in preparing the bibliography and deserves great credit for the care with which it was done. In addition, Mrs. Mildred W. Jones rendered valuable assistance in checking and re-checking the references.

II. LIST OF ABBREVIATIONS USED AND PUBLICATIONS FOR WHICH THEY STAND

Administration.
Acad. Pol. Sci. Proc.—Proceedings of Academy of Political Science.
Am. Bankers Assn. J.—Journal of American Bankers' Association.
Am. City—American City.
Am. Econ. R.—American Economic Review.
Am. Management R.—American Management Review.
Am. Pol. Sci. R.—American Political Science Review.
Am. School Bd. J.—American School Board Journal.
Am. Statis. Assn.—American Statistical Association Journal.
Annalist. The Annalist.
Ann. Am. Acad.—Annals of the American Academy of Political and Social Science.
Atlantic Q.—Atlantic Quarterly.

Auto. Ind.—Automotive Industries.
Charities.
Commerce Mo.—Commerce Monthly.
Commercial and Financial Chronicle.
Cong. Rec.—Congressional Record.
Cong. Dig.—Congressional Digest.
Contemp.—Contemporary Review.
Credit Mo.—Credit Monthly.
Current Opinion.
Cyclopedia of American Government.
Cyclopedia of Education.
Detroit Educ. Bul.—Detroit Educational Bulletin.
Dry Goods Merchants' Trade J.—Dry Goods Merchants' Trade Journal.
Econ. World—Economic World.
Educ. Adm. and Sup.—Educational Administration and Supervision.
Educ. R.—Educational Review.
Elec. Ry. J.—Electric Railway Journal.
Elec. World—Electrical World.
El. School J.—Elementary School Journal.
Engineering Magazine.
Everybody's.
Export Trade and Finance.
Factory.
Fortn.—Fortnightly Review.
Forum.
Governors Conf. Proc.—Governors' Conference Proceedings.
Harper—Harper's Monthly.
Hist. Outl.—Historical Outlook.
Ind.—Independent.
Ind. Management—Industrial Management.
J. Accountancy—Journal of Accountancy.
J. Educ. Research—Journal of Educational Research.
J. Pol. Econ.—Journal of Political Economy.
Lit. Digest—Literary Digest.
Management and Administration.
Management R.—The Management Review.
Mfg. Ind.—Manufacturing Industries.
Mfrs. News—Manufacturers' News.
Munic. Res.—Municipal Research.
Nat. Assn. Cost Accountants (official publication)—National Association of Cost Accountants.
Nat. Assn. Cost Accountants (Year Book)—National Association of Cost Accountants.
Nat. Educ. Assn.—National Education Association. Proceedings and Addresses.
Nat. Educ. Assn. J.—Journal of the National Education Association.
Nat. Educ. Assn. Research Bul.—National Education Association Research Bulletin.
Nat. Mun. League Proc.—National Municipal League Proceedings.
Nat. Munic. R.—National Municipal Review.

Nat. Tax Assn. Bul.—National Tax Association Bulletin.
Nat. Tax Assn. Proc.—National Tax Association Proceedings.
Nation.
Nation (Lond)—The Nation and the Athenaeum.
Nation's Business.
New Repub.—New Republic.
19th Cent.—Nineteenth Century and After.
No. Am.—North American Review.
Outlook.
Outlook (Lond).
Paper.
Pol. Sci. Q.—Political Science Quarterly.
Quar.—Quarterly Review.
Ry. Age.—Railway Age.
R. of Rs.—Review of Reviews, American.
School R.—School Review.
Science, N. S.
So. Atlan. Q.—South Atlantic Quarterly.
Spec.—Spectator.
Survey.
System.
Teachers Col. Rec.—Teachers College Record.
Univ. J. Business.—University Journal of Business.
World's Work.
Yale R.—Yale Review (new series after Vol. 19).

III. SELECTED LIST OF TEN REFERENCES

SCHOOL—

37. Clark, Harold F. Syllabus on School Budgets and Accounting. Indiana University Bookstore, Bloomington, 1925.
117. Twente, John W. Budgetary Procedure for a Local School System. Capital City Press, Montpelier, Vt., 1923.

GOVERNMENT—

1035. Buck, A. E. Budget Making. Appleton, New York, 1921.
1039. Buck, A. E. Municipal Budgets and Budget Making. National Municipal League, New York, 1925.
1077. Cleveland, Frederick A. and Buck, A. E. The Budget and Responsible Government. Macmillan, New York, 1920.
1230. Stourm, Rene. The Budget, Appleton, New York, 1917.
1235. Taylor, R. Emmett. Municipal Budget Making. University of Chicago Press, Chicago, 1925.
1265. Willoughby, W. F. The Movement for Budgetary Reform in the States. Appleton, New York, 1918.

BUSINESS—

2050. McKinsey, J. O. Budgetary Control. Ronald Press, New York, 1922.
2061. Montgomery, Robert H. (edited by). Financial Handbook. Ronald Press, New York, 1922-23.

IV. MAIN ALPHABETIC LIST OF REFERENCES

ILLUSTRATIONS TO EXPLAIN THE ABBREVIATIONS IN THE BIBLIOGRAPHY

Reference Number 1 is to a book.

1. Akerly, A. P. Philadelphia School Survey, Book II, 23. Public Education and Child Labor Association of Pennsylvania. Philadelphia, 1922.

   The only part that is not written out in full is Book II, 23. The 23 refers to page 23.

Reference Number 2 is to a magazine.

2. Alexander, C. and Theisen, W. W. Publicity Campaigns for Better School Support. Am. School Bd. J., 61:31; 35-36 (July, Aug., 1920).

   The only part that is not written out in full is Am. School Bd. J., 61:31; 35-36. Am. School Bd. J., refers to The American School Board Journal. The complete list of the abbreviations of the periodicals is given on page 5. The figures 61:31; 35-36 refer to volume 61, page 31, and to volume 61, pages 35 and 36. The dates in the parentheses show that the reference to page 31 is in the July issue and the reference to pages 35 and 36 is in the August issue.

REFERENCES ON SCHOOL BUDGETS

1. Akerly, A. P. Philadelphia School Survey, Book II, 23. Public Education and Child Labor Association of Pennsylvania, Philadelphia, 1922.

   Advises publicity as chief method to secure more funds; methods of securing it are given.

2. *Alexander, C. and Theisen, W. W. Publicity Campaigns for Better School Support. Am. School Bd. J., 61:31; 35-36 (July. Aug., 1920).

   Methods to secure more revenue for budget purposes.

3. *Allen, William H. Self-Surveys by Colleges and Universities, 118-124. World Book Co., Yonkers-on-the Hudson, N.Y., 1917.

   In question form. Excellent for general college procedure.

4. *——— and Pearse, Carroll G. Self-Surveys by Teacher Training School, 52-57. World Book Co., Yonkers-on-the-Hudson, N.Y., 1917.

   List of budget questions for self-surveyors. Of value to college officials.

4a. *American School Board Journal. Adopt Budget Procedure. 65:65, 128 (Sept., 1922).

   Importance of budgeting and publicity. Has five excellent suggestions on procedure. Very good article.

5. ———. Analysis of the Indianapolis Budget. 63:76 (Nov., 1921).
Shows revised form of budget based on a division of expenditures adopted by the Inter-City Conference of Superintendents of Schools, of Indiana.

6. ———. The Biggest City School Budget. 71:90 (Nov., 1925).
Five items about the New York City budget.

7. ———. Business Survey of the Minneapolis Schools. 50:21, 22, 63 (May, 1915).
With suggestions for organization and for a modern budget system.

8. ———. The Practical Use of a State System of Financial Accounting. 72:65 (May, 1926).
Describes New Jersey budget form and actual method of purchasing.

9. ———. Presenting the School Budget. 53:57, 58, 60, 61 (July, 1916).
Outline of general procedure in Erie, Pa. Part of message included.

10. ———. School Administration Notes. 69:134 (July, 1924).
A paragraph on the budget of Providence, R.I.

11. ———. School Budgeting in Pennsylvania. 70:100 (June, 1925).
Some theory which underlies budgeting.

12. ———. School Budgeting of Supplies and Equipment (editorial). 72:74 (Apr., 1926).
Points out advantage of knowing when to buy specific supplies.

13. ———. A Study in Budget Making. 72:76 (June, 1926).
Expresses expenditure items as ratios. A clever idea for publicity purposes.

14. *Arnett, Trevor. College and University Finance, 67-89. New York General Education Board, 1922.
General principles and procedure. Estimating endowments and gifts. Good chapter.

15. Ayer, Fred C. Ashland (Ore.) Survey, 1915, 47-49. University of Oregon Press, Eugene, 1915.
The Ashland budget is shown.

16. *Bachman, Frank P. Final Report of Educational Investigation Committee on School Inquiry, City of New York, Vol. II, 1911-13, 505-77. City of New York, 1913.
How to estimate for elementary teachers. Excellent article.

17. Badger, Henry G. School District Expenditures in Illinois, 68-72 (thesis). Indiana University, Bloomington, 1925.
A few general suggestions on budgetary procedure. Also attempts to allot percentages for expenditures.

18. *Baker, George M. Financial Practices in Cities and Towns below 25,000. Am. School Bd. J., 53:19-20, 69-70; 23-25; 20-21, 71; 54:23-24; 29-31; 25, 41-42; 19-20; 27-28, 43 (Oct., Nov., Dec., 1916, Jan., Feb., Mar., May, June, 1917).

Budget laws; forms for small city budgets; general practices and information. Excellent articles.

19. Ballou, Frank W. Efficient Finance in a City School System. Am. School Bd. J., 56:21-23 (June, 1918). Same article also in Educ. Adm. and Sup., 4:121-32 (March, 1918), and Nat. Educ. Assn., 56:613-16 (1918).

Gives five conditions of effective school budget making, one of which is centralizing the responsibility. Gives advantages of a fixed tax rate.

20. *———. Final Report of Educational Investigation Committee on School Inquiry, City of New York, Vol. II, 1911-13, 181-208. City of New York, 1913.

Estimating the number of teachers needed; information necessary; forms given; criticism of the new form. Very good.

21. ———. High School Organization, 143-45. World Book Co., Yonkers-on-the-Hudson, N.Y., 1914.

Brief description of 1912 procedure for New York City.

22. *Bell, A. H. Gary (Ind.) Annual School Budgets. Gary Board of Education, 1925.

Detailed school budget with comparative costs for several preceding years. (A copy of the budget may be obtained from almost any city.)

23. Beveridge, J. H. The Budget Problem. Nat. Educ. Assn. J., 13:138 (Apr., 1924).

A paragraph on importance of budget.

24. Brittain, Horace L. Report on the Schools of Akron, Ohio, 62. Toronto Bureau of Municipal Research, Toronto, Canada, 1917.

Lists two difficulties of budget procedure in Akron schools.

25. *Bureau of Municipal Research of New York. A Digest of the New York School Inquiry, 7, 10, 29, 31, 38, 54, 57, 64, 82. New York, 1913.

Gives a concise plan for estimating the number of teachers.

26. ———. Survey of the Public School of Waterbury, Conn., 7, 11. New York, 1913.

Says the whole school budget should be reduced to basis of units and unit costs.

27. Burruss, J. A. Study of the Making and Using of Budgets in Land Grant Colleges. University of Chicago Library, 1921.

Outline of tried methods with budgets.

28. Byrne, J. T. Report of the School Survey of Denver, District 1, Part IV, The Business Management, 73-77. School Survey Committee, Denver, 1916.

Gives the Denver procedure.

29. Cameron, J. F. The Beloit System of School Accounting. Am. School Bd. J., 71:44-45 (Oct., 1925).
Shows distribution of expenditures.

30. *Case, H. C. Handbook of Instructions for Recording Disbursements for School Purposes. University of the State of New York, Albany, 1917.
Has definitions of accounting terms and lists of supplies and equipment. A useful manual.

31. Castle, L. E. Practical Consolidated School Budgeting. Am. School Bd. J., 63:39-40 (Dec., 1921).
Procedure in making the Albert City (Iowa) budget; charts shown.

32. Chamber of Commerce. National Committee for coöperation with Public Schools and the American City Bureau. Know and Help Your Schools. (Third Report.) American City Bureau, Chicago, July, 1921.
Report of receipts and expenditures in 946 cities of over 8,000 population; shows percentages allotted to various expenditure items; valuable report.

33. Clark, Earle. Cleveland Foundation Survey Series, Vol. V, Financing the Public Schools, 103. Survey Committee of the Cleveland Foundation, 1915.
A page description of the method of estimating revenue in Cleveland.

34. Clark, Harold F. Cost of Government and the Support of Education, 64-67. Teachers College, Columbia University, Contributions to Education, No. 145. Columbia University, New York, 1924.
Has definitions of various terms used in budgetary and accounting procedure.

35. *———. Measuring Budgetary Procedure of a School System. Am. School Bd. J., 68:37-38 (June, 1924).
How to do it. Has a tentative score card. One of the better school budget articles.

36. *———. Suggestions for Scoring School Budgets. Am. School Bd. J., 71:47-48, 133, 134 (Oct., 1925).
Score card and manual given. Concise review of best school budget practice. One of the best references for practical use. (Copies of the score card and manual can be secured from the Bruce Publishing Company, Milwaukee, Wis.)

37. *———. Syllabus on School Budgets and Accounting. Indiana University Bookstore, Bloomington, 1925.
One of the two most complete and best treatises on school budgeting today. Gives information in concise and usable form.

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38. Cole, William Morse. Accounts, their Construction and Interpretation for Business Men and Students of Affairs, 45-54, 61, 407-9. Houghton Mifflin Co., Chicago, 1908.
Title indicates; has miscellaneous aids in minor budget procedure.

39. Conley, S. F. Annual School Budget. Am. School Bd. J., 53:14-16 (Aug., 1916).
A board member's interesting account of a budget plan that relieved Columbia, Mo., of a $10,000 deficit.

40. Cook, H. R. M. Standardization of School Accounts and Statistics. Am. School Bd. J., 61:43-54 (July, 1920).
Points out that standardization is needed if comparisons with other cities are to be made.

41. Cubberley, Ellwood P. Public School Administration, 416-19. Houghton Mifflin Co., Chicago, 1916.
General discussion with a few suggestions on content and form of budget.

42. ———. Report of a Survey of the School System of Salt Lake City, Utah, 323-24. Salt Lake City Board of Education, 1915.
Present and legal status of budgeting in Utah.

43. ———. School Organization and Administration, 339. World Book Co., Yonkers-on-the-Hudson, N.Y., 1917.
A paragraph on the budget procedure recommended for Utah.

44. Davidson, W. M. The Public School System of San Francisco, 113-15. United States Bureau of Education, Bulletin No. 46, Washington, D.C., 1917.
A few scattered comments.

45. Denny, Winfield A. A Report on the School System of Anderson, Ind., 21-41. Anderson (Ind.) Senior High School Printery, 1918.
Lists total possible sources of school revenue for Indiana.

46. Detroit Educational Bulletin, No. 7. Public School Budget Requests for 1926-27. 9:1-12 (March, 1926).
The Detroit budget for 1926-27, printed for public examination.

47. Doughton, Isaac. Cost Accounting and Budgeting in a Small City. Am. School Bd. J., 62:41-44. (June, 1921).
Shows accounting blanks and describes the methods of keeping accounts in the Phoenixville (Pa.) schools.

48. Downey, E. A. A Suggested School Cost Accounting System for Township Trustees, 36-38 (thesis). Indiana University, Bloomington, 1925.
Shows two forms which might be used in summarizing the chief school budget items.

49. Earnest, W. W. Next Year's Levy and Budget. Am. School Bd. J., 56:30-31 (Feb., 1918).
System in which Champaign's principals and teachers participate. Supply estimate blank shown.

50. Educational Review. Budget-Making and Cost Accounting (editorial). 66:34 (June, 1923).
Emphasizes importance of budgets.

51. Elliott, Edward C. Cyclopedia of Education, 1:461-64 (1915).
Covers some national, state, and local phases of school support.

52. ———. Some Fiscal Aspects of Public Education in America. Teachers College, Columbia University, Contributions to Education, No. 6, Columbia University Press, New York, 1906.
Chief value lies in suggestion of statistical methods of securing comparative data for supplementary budget materials.

53. ———. A Study of Education in Vermont, 222-23. Merrymount Press, Boston, 1914.
Shows per cent of items of expenditure.

54. *Emerson, Wallace. School Budgets and Budget Procedure. Am. School Bd. J., 70:39-40; 55-56; 71:51-52; 52-53 (May, June, July, Aug., 1925).
Collection of well-known facts of school budget procedure; classification of school budget laws of United States; actual practices in 212 school cities. One of the really excellent usable articles on school budgets.

55. *Engelhardt, N. L. and McGaughy, J. R. Report of the Public School System of Springfield, Mass., 1923-24, 89-102. Institute of Educational Research, Teachers College, Columbia University, New York, 1924.
Contains a good one-page diagram of the proposed budget plan. Other valuable material.

56. Ettinger, William L. Twenty-Fourth Annual Report of the Superintendent of Schools of New York City, 1921-22, 85-88. City of New York, 1922.
Fifty statements concerning the procedure in preparation of the school building budget.

57. Fenton, Walter S. The School Superintendent and the School Budget. Am. School Bd. J., 68:48, 134 (Apr., 1924).
Says no superintendent can be successful who lacks ability to plan for school finances.

58. Finney, Ross L. and Schafer, Alfred L. The Administration of Village and Consolidated Schools, 45, 219-23. Macmillan Co., New York, 1923.
Scattered information. Lists some of Strayer's percentages for expenditure items.

59. Fitzpatrick, F. B. Annual Report and Partial Survey of the Public Schools of Bristol, Va., 57. King Printing Company, Bristol, Tenn.-Va., 1917.

Shows the percentages voted to the various items of expenditures in Bristol, Va., Lynchburg, Va., and the median of 44 cities. Strayer's standards also given.

60. *Gorseline, D. E. Estimating School Expenditures (thesis). Indiana University, Bloomington, 1926.

Valuable manual for making preliminary estimates; who should make the estimates, when they should be made, and how they should be made.

61. Gosling, T. W. School Organization in a City of Forty Thousand. Am. School Bd. J., 69:39-40 (Aug., 1924).

General budget procedure in a Wisconsin city.

62. Graves, F. P. Budget Making and Spending by the State. Nat. Educ. Assn., 61:960-62 (1923).

Short account of the general method used by New York state.

63. Griswold, Marvin E. School Budgets and School Finance. Nat. Educ. Assn., 56:367-69 (1918).

A few comments on school budgets.

64. *Haas, F. B. Supervision of Budgets of State Educational Institutions. Ann. Am. Acad., 113:112-20 (May, 1924).

Lists forms used in supervising; forms not shown; brief summary of university budget practices in United States.

65. Hanus, Paul H. School Efficiency—A Constructive Study Applied to New York City, Introduction, xxi, xxii. World Book Company, Yonkers-on-the-Hudson, N.Y., 1913.

Tells of a brief review of the New York City budget.

66. Harmon, A. F. Budget Making and Spending by the County. Nat. Educ. Assn., 61:955-59 (1923).

Emphasizes importance of school budgets.

67. Hefferan, Helen H. Report of School Revenue Commission of Department of School Patrons. Nat. Educ. Assn., 50:1339-41 (1912).

Committee and school officials should coöperate for publicity purposes.

68. *Hertzog, Walter S. A Budget System for Normal Schools. Educ. Adm. and Sup., 7:274-83 (May, 1921).

Chiefly valuable to show one way of getting standard percentages for budget items.

69. *Hutchinson, J. H. School Cost and Accounting. Teachers College, Columbia University, Contributions to Education, No. 62, Columbia University, New York, 1914.

An attempt to determine standard unit costs for education. Forms shown. Good book.

70. Indiana, Laws of, relating to the Public School System, 301-2. State Department of Public Instruction, Indianapolis, 1923.
A summary of the laws relating to public schools of Indiana. (See similar bulletins in any other state.)

71. *Indiana State Board of Accounts Publication. Uniform Accounting for School, Cities, and Towns, Indianapolis, 1923.
(Similar manuals are published in many states. Inquire of any state department of public instruction.)

72. Kelly, F. J. Adequate Cost Analysis as a Basis for Budget Making. J. Educ. Research, 7:410-20 (May, 1923).
Unit costs in higher institutions. Prefers student credit hour.

73. Keough, William T. Budget Making by the Board of Education. Am. School Bd. J., 57:31-32 (Aug., 1918).
Argues that school board should prepare the budget, using superintendent and other officers for consultation.

74. Kinkade, A. Public School Fiscal Records from the Viewpoint of the Auditor. Am. School Bd. J., 67:43-45 (Aug., 1923).
Lists percentages to allow for depreciation in budget estimates. Other scattered information.

75. Koch, Harlan C. High School Principal in Budget Making. Am. School Bd. J., 65:52, 129 (Nov., 1922).
Advocates that principal confer with teachers on budget needs.

76. Lefevre, Arthur. The Organization and Administration of a State's Institution of Higher Education, 134, 142-44. Von Boeckman-Jones Co., Austin, Tex., 1914.
Criticism of present budget methods in colleges.

77. Lindsay, E. E. School Finance in Iowa. J. Educ. Research, 5:112-19 (Feb., 1922).
How school moneys are spent in Iowa. Lists four things common to all school budgets.

78. Loomis, Milton E. A Report of the Survey of the Public Schools of Cleveland Heights, Ohio, 31. Board of Education, 1922.
Gives need for a centrally controlled budget.

79. McGaughy, J. R. Who Shall Determine the Amount of the City School Budget. Am. City, 30:350-52 (Apr., 1924).
Also printed in Teachers Col. Rec., 26:74-78 (Sept., 1924).
From a study of 377 cities. Attempts to show that the school finances should not be subject to any but school officials.

80. *Marsh, E. O. School Budgets and Taxation. Am. School Bd. J., 60:38-39 (May, 1920).
Gives conditions essential to successful budget making. Lists things yet to be accomplished. Good article.

81. Mason, Charles F. Preparation of Budgets. Am. School Bd. J., 49:11, 66; 10, 68 (Aug., Sept., 1914).
General principles and procedure.

83. *Moehlman, Arthur B. The City School Budget. Am. School Bd. J., 66:41-43 (Apr., 1923). Also printed in Nat. Educ. Assn., 61:949-55 (1923).

Steps and basic factors for preparation. Publicity and administration of budget. One of the very best articles.

84. *———. A Standardized Budget. Am. School Bd. J., 61:33-35 (Oct., 1920).

How Detroit classifies her six departments of instruction to determine subject costs.

85. ———, Thomas, J. F., and Anderson, H. W. An Analysis of the 1922-23 Budget Requirements of the Board of Education of the City of Detroit. The Detroit Educational Bulletin, No. 8. (Feb., 1922).

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Such bulletins usually quote legal authority, give classifications of expenditures, and show forms of budgets. (See bulletin of any state in which you are interested.)

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Furnishes general information and guiding principles for framers of a national budget. A good book.

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1271. Wilson, A. J. The National Budget, Macmillan and Co., London, 1882.
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1272. Wilson, P. W. British Budget: How Great Britain Watches her Expenses. Outlook, 122:230-31 (June 11, 1919).
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Budget information too scattered to be of much value.

1274. ———. The New Municipal Idea. Nat. Munic. League Proc., 41-48. National Municipal League, Philadelphia, 1910.
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Says the facts of our national revenues and expenditures expressed clearly for newspaper readers is the greatest service.

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1277. Woolf, L. French Budget. Contemp., 122:108-10 (July, 1922).
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1278. Wright, O. H. Budget Development in Illinois. Acad. Pol. Sci. Proc., 8:64-68 (July, 1918).
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V. THIRTY-TWO HEADINGS UNDER WHICH REFERENCES ARE CROSS-INDEXED

A. GENERAL—

I. Nature, Purpose, and Definition of Budget
II. History of the Budget
III. Importance and Feasibility of Budget
IV. Charts and Diagrams of Budget Procedure
V. Legal Basis of Budget Making
VI. Present Status of Budget Making
VII. Form of School Budget being Used
VIII. Steps in Budget Making (general)
IX. Principles and Procedure in Budget Making (general)

B. PREPARATION—

X. Preparation—Who prepares
XI. Preparation—When prepared, Length of Period to run
XII. Preparation—How to make Estimates of Revenue
XIII. Preparation—How to make Estimates of Expenses
XIV. Preparation—Forms to use in Budget Preparation
XV. Preparation—Percentage to each Item of Budget
XVI. Preparation—Reviewing the Budget Estimates
XVII. Preparation—Budget Message

C. VOTING—

XVIII. Voting—Public Discussion and Publicity
XIX. Voting—Study by Voting Body
XX. Voting—Form to be Voted—Revenue and Appropriation Act
XXI. Voting—Voting Revenue and Expenses, not Receipts and Disbursements
XXII. Voting—Power of Voting Authorities

D. EXECUTION—
- XXIII. Execution—Collection of Revenue
- XXIV. Execution—Actual Form and Process of Payment, Paying over Revenue and Paying out Disbursements
- XXV. Execution—Shortage of Funds to one Item
- XXVI. Execution—Closing Fiscal Period
- XXVII. Execution—Surplus or Deficit

E. CONTROL—
- XXVIII. Control and Audit

F. REPORTS, CRITICISM, etc.—
- XXIX. Budget as a Report or a Report of the Budget
- XXX. Judging the Efficiency of the Budget
- XXXI. Advantage and Criticism
- XXXII. Budget Exhibits and Publicity

The cross-index gives each reference that has information on any one of the thirty-two headings.

The numbers in the cross-index refer to the numbers before the references in the main alphabetic index.

The first number in the cross-index is 14. This refers to reference number 14 in the main alphabetic index and shows that this reference has some information on "Nature, purpose, and definition of budget."

If any reference has a particularly good discussion of the topic a star is put before the number of that reference.

Under *Nature, Purpose, and Definition of Budget* a star is put before 109 under schools, 1,230 under government, and 2,061 under business.

I. Nature, Purpose, and Definition of Budget

SCHOOL—

14	37	58	81	85	97	102	108	117
18	54	68	84	94	99	105	*109	

GOVERNMENT—

1001	1036	1055	1070	1094	1115	1124	1179	1218	1245
1002	1039	1056	1073	1096	1117	1135	1191	1223	1246
1003	1048	1057	1074	1099	1118	1140	1193	*1230	1253
1023	1049	1058	1075	1105	1120	1151	1195	1235	1264
1032	1053	1060	1078	1106	1121	1161	1200	1239	1268
1033	1054	1069	1082	1111	1123	1164	1215	1240	1275
1035									

BUSINESS—

2000	2005	2015	2023	2028	2042	2058	2062a	2072	2076
2003	2013	2016	2024	2029	2050	*2061	2068	2073	2078
2004	2014	2018	2027	2037	2054	2062	2070	2074	2079

II. History of Budget

SCHOOL—

37 *54 80

GOVERNMENT—

1001	1044	1055	1075	1091	1111	1152	1182	1223	1248
1003	1046	1056	1077	1093	1115	1155	1194	1228	1261
1020	1048	1060	1078	1095	1117	1158	1202	*1230	1265
1024	1051	1069	1080	1097	1121	1161	1210	1235	1268
1036	1052	1070	1081	1101	1129	1163	1215	1245	1271
1040	1053	1072	1082	1110	1133	1164	1216	1247	1278
1042	1054								

BUSINESS—

2014

III. Importance and Feasibility of Budget

SCHOOL—

4a	23	39	48	62	76	89	99	*109	116
18	31	41	50	66	84	97	105	114	117
19	37	47	57	75					

GOVERNMENT—

1003	1048	*1077	1090	1129	1143	1165	1195	1230	1247
1004	1053	1079	1096	1130	1147	1183	1198	1233	1265
1015	1055	1082	1099	1134	1154	1187	1200	1235	1268
1019	1056	1083	1104	1136	1155	1190	1219	1237	1270
1033	1063	1084	1106	1140	1161	1191	1229	1239	1274
1035									

BUSINESS—

2001	2008	2014	2023	2041	2046	2051	2058	2065	2073
2002	2009	2015	2027	2044	2048	2054	2062	2071	2076
2003	2010	2019	2028	*2045	2050	2057	2062a	2072	2078
2004	2011								

IV. Charts and Diagrams of Budget Procedure

SCHOOL—

37 55 *117

GOVERNMENT—

1159 1235

BUSINESS—

2006 *2073

V. Legal Basis of Budget Making

SCHOOL—

1	18	42	45	*54	70	87	111	117
15	33	44	47	63	78	100	114	

GOVERNMENT—

1003	1045	1052	1078	1094	1121	1179	1230	1247	*1265
1019	1047	1053	1081	1106	1128	1185	1236	1248	1268
1040	1048	1055	1082	1108	1133	1200	1238	1253	1281
1042	1051	1077	1093	1115	1146	1221	1242		

BUSINESS—

2050

VI. Present Status of Budget Making

SCHOOL—

10	33	42	45	55	66	80	99	111	114
15	37	44	*54	58	74	98	100	113	119
18									

GOVERNMENT—

1000	1033	1046	1063	1084	1111	1158	1195	*1235	1261
1003	1035	1051	1070	1093	1115	1161	1200	1237	1265
1004	1036	1052	1072	1094	1117	1162	1202	1241	1268
1009	1037	1053	1075	1096	1120	1175	1210	1245	1270
1017	1039	1054	1077	1101	1121	1176	1223	1247	1272
1020	1040	1055	1078	1105	1136	1183	1230	1248	1278
1025	1042	1056	1082	1106	1138	1188	1232	1252	1280
1031	1043	1058	1083	1110	1155	1190	1233		

BUSINESS—

*2000	2008	2010	2050

VII. Form of Budget Being Used

SCHOOL—

5	15	28	39	46	53	71	86	92	117
8	18	31	41	47	54	83	90	97	120
9	*22	37	43	48	59	85	91	99	

GOVERNMENT—

1003	1030	1039	1051	1065	1068	1121	1195	1236	1247
1006	1033	1040	1053	1066	1075	1146	1215	1238	1279
1019	*1035	1047	1054	1067	1078	1175	1235		

BUSINESS—

2019	2033	2039	*2045	2049	2050	2054	2062a	2068	2071
2029	2035								

VIII. Steps in Budget Making (General)

SCHOOL—

*37	54	74	83	117

GOVERNMENT—

1001	1020	1051	1063	1095	1117	1147	1200	*1230	1268
1003	1033	1055	1086	1106	1121	1170	1223	1262	1270
1017	1035								

BUSINESS—

2012	2028	2029	2036	*2050	2059	2069	2072	2075

IX. Principles and Procedure in Budget Making (General)

SCHOOL—

3	9	19	28	49	56	68	80	93	106
4	10	20	36	50	58	74	81	95	116
4a	11	21	38	51	61	76	*83	100	117
6	17	25	41	54	62	77	90	104	121
7	18	27	43	55	64				

GOVERNMENT—

1000	1035	1055	1075	1101	1124	1156	1200	1223	1256
1001	1036	1056	1076	1102	1131	1158	1202	1230	1257
1003	1037	1057	1077	1106	1134	1163	1203	*1235	1262
1006	1039	1058	1078	1109	1135	1167	1205	1237	1265
1011	1040	1060	1080	1111	1138	1174	1211	1239	1267
1017	1043	1061	1082	1113	1143	1181	1212	1243	1268
1019	1046	1067	1089	1116	1144	1183	1214	1245	1273
1020	1049	1069	1094	1118	1146	1185	1215	1246	1276
1022	1051	1070	1095	1120	1147	1188	1219	1247	1279
1023	1053	1073	1096	1121	1151	1192	1220	1248	1280
1033	1054	1074	1098	1123	1155	1193			

BUSINESS—

2000	2015	2018	2022	2028	2038	2051	2061	2066	2072
2007	2016	2019	2024	2034	2039	2054	2062	2067	2073
2011	2017	2020	2026	2036	*2050	2059	2062a	2071	2078
2013									

X. Preparation—Who Prepares

SCHOOL—

3	19	*37	54	60	73	81	93	107	119
4a	21	41	55	61	75	83	96	109	120
9	28	43	56	62	76	84	100	114	121
14	31	44	57	63	78	86	105	117	123
18	36	49	58						

GOVERNMENT—

1001	1039	1056	1078	1102	1135	1163	1195	1235	1262
1002	1040	1060	1080	1106	1139	1170	1200	1236	1263
1003	1046	1061	1082	1111	1143	1171	1201	1238	1264
1021	1047	1064	1085	1118	1144	1174	1202	1239	1265
1022	1048	1069	1086	1119	1146	1176	1207	1243	1268
1025	1049	1070	1089	1120	1147	1179	1208	1247	1273
1033	1051	1073	1093	1121	1151	1181	1219	1248	1278
1034	1052	1074	1094	1123	1155	1184	1223	1253	1279
*1035	1054	1075	1095	1124	1158	1185	1230	1256	1280
1036	1055	1077	1096	1128	1160	1188			

BUSINESS—

2000	2011	2015	2028	2038	2051	2058	2062a	2068	2073
2006	2012	2016	2029	2043	2052	2060	2063	2069	2075
2007	2013	2019	2034	2044	2054	2061	2066	2070	2076
2008	2014	2025	2036	*2050	2056	2062	2067	2071	2080

XI. Preparation—When Prepared, Length of Period to Run

SCHOOL—

3	24	37	54	60	63	87	96	109	119
19	28	43	55	61	81	92	100	114	121
21	36	49	56	62	84	93	107	*117	123

GOVERNMENT—

1001	1033	1046	1060	1085	1124	1158	1200	*1235	1262
1003	1034	1047	1074	1086	1128	1160	1202	1236	1265
1006	1035	1048	1077	1093	1139	1176	1208	1247	1268
1020	1036	1051	1078	1106	1146	1179	1215	1248	1272
1021	1039	1054	1080	1120	1151	1181	1223	1256	1278
1025	1040	1056	1082	1121	1155	1188	1230	1261	1279

BUSINESS—

2000	2013	2023	2036	2043	2051	2060	2062a	2068	2075
2008	2014	2025	2038	2044	2054	2061	2066	2070	2076
2011	2019	2026	2039	*2050	2058	2062	2067	2071	2078

XII. Preparation—How to Make Estimates of Revenues

SCHOOL—

3	19	28	33	37	63	69	95	101	117
9	21	31	34	54	64	81	96	108	118
*14	24	32	36	55	68	90	100	109	121

GOVERNMENT—

1001	1040	1054	1093	1121	1146	1176	1215	1239	1256
1002	1043	1056	1098	1122	1151	1196	1217	1240	1265
1003	1045	1060	1099	1123	1155	1197	1219	1241	1268
1010	1047	1077	1103	1124	1157	1200	1223	1243	1272
1020	1049	1078	1106	1126	1158	1202	1230	1247	1277
1033	1050	1082	1111	1135	1160	1203	1234	1248	1278
1035	1051	1085	1118	1139	1166	1204	1235	1251	1280
*1039	1053	1086	1120	1142	1171	1211	1236	1253	

BUSINESS—

2003	2011	2016	2025	2036	*2050	2061	2066	2069	2073
2004	2012	2017	2026	2038	2051	2062a	2067	2070	2076
2006	2014	2019	2028	2043	2058	2063	2068	2071	2077
2008	2015	2024	2034						

XIII. Preparation—How to Make Estimates of Expenses

SCHOOL—

3	20	30	39	52	63	74	88	102	114
4	21	31	41	53	64	77	90	103	115
7	22	32	44	54	68	81	94	106	116
9	25	34	45	55	69	83	95	108	117
14	26	36	46	57	70	84	96	109	118
16	28	37	47	*60	71	85	100	110	121
18	29	38	49	62	72	86	101	112	122
19									

GOVERNMENT—

1001	1039	1053	1093	1120	1146	1178	1215	1240	1254
1002	1040	1054	1097	1121	1151	1196	1217	1241	1256
1003	1043	1056	1098	1123	1155	1200	1219	1243	1265
1010	1045	1060	1099	1124	1157	1202	1223	1246	1268
1019	1047	1077	1100	1125	1158	1203	1230	1247	1269
1020	1049	1078	1103	1126	1160	1204	1235	1248	1272
1027	1050	1082	1106	1135	1171	1207	1236	1251	1278
1033	1051	1085	1111	1139	1172	1211	1239	1253	1280
*1035	1052	1086	1118	1144	1176				

BUSINESS—

2003	2012	2017	2029	2039	2048	2054	2062a	2068	2075
2004	2013	2019	2032	2043	2049	2057	2063	2069	2076
2006	2014	2024	2034	2044	*2050	2058	2064	2070	2077
2008	2015	2026	2036	2046	2051	2060	2066	2071	2079
2011	2016	2028	2038	2047	2053	2061	2067	2073	

XIV. Preparation—Forms to Use in Budget Preparation

SCHOOL—

3	18	36	49	61	83	95	108	*117
4a	20	37	60	69	84	102	112	

GOVERNMENT—

1001	1025	1039	1051	1075	1106	1160	1202	1223	*1251
1003	1030	1040	1052	1077	1121	1185	1208	1235	1268
1019	1034	1049	1054	1082	1128	1196	1215	1247	1279
1020	1035	1050	1066	1098	1157	1200			

BUSINESS—

2006	2014	2019	2032	2050	2054	2058	*2061	2070	2075
2007	2016	2025	2036	2051	2057	2060	2068	2073	2078

XV. Preparation—Percentage to Each Item of Budget

SCHOOL—

13	18	37	58	68	85	102	107	115
17	32	53	59	74	94	103	*110	116

GOVERNMENT—

1144

BUSINESS—

2078

XVI. Reviewing the Budget Estimate

SCHOOL—

3	19	36	49	56	62	68	72	84	114
9	21	37	55	60	63	70	74	85	*117
14	31	44							

GOVERNMENT—

1006	1046	1054	1078	1118	1143	1160	1188	1238	1265
1019	1047	1056	1080	1120	1144	1171	1200	1239	1268
1033	1048	1061	1082	1121	1147	1174	1219	1253	1273
1035	1049	1073	1085	1131	1151	1176	1222	1255	1274
1039	1051	1074	1094	1132	1155	1179	*1235	1262	1280
1040	1052	1077	1106	1139					

BUSINESS—

2006	2012	2023	2034	*2050	2054	2061	2062a	2066	2073
2008	2016	2025	2038	2051	2058	2062	2063	2069	2076
2009	2019								

XVII. Budget Message

SCHOOL—

3	9	18	37	39	46	62	102	117

GOVERNMENT—

1019	1047	1053	1057	1087	1115	1121	1124	1212	1247
*1035	1048	1054	1075	1088	1120	1123	1179	1235	1248
1039	1049	1055	1077						

XVIII. Voting—Public Discussion and Publicity

SCHOOL—

4a	31	36	37	49	55	63	68	117	123

GOVERNMENT—

1003	1026	1039	1052	1073	1115	1135	1188	1235	1256
1007	1033	1046	1054	1074	1118	1140	1200	1237	1261
1020	1034	1048	1055	*1106	1120	1155	1209	1243	1265
1021	1035	1049	1056	1110	1121	1170	1215	1253	1273
1025	1036	1051	1069	1111	1124	1184	1219		

BUSINESS—

2006

XIX. Voting—Study by Voting Body

SCHOOL—

3	36	37	55	61	83	84	108	116	117

GOVERNMENT—

1001	1035	1049	1086	1120	1155	1200	1230	1239	1265
1003	1039	1052	1094	1121	1170	1207	1235	1247	1268
1020	1040	1054	1103	1135	1171	1215	1237	1248	1272
1025	1046	1080	*1106	1147	1176	1223	1238	1253	1278
1034	1047	1082	1115	1151	1181				

BUSINESS—

2015 2050

XX. Voting—Form to be Voted—Revenue and Appropriation Act

SCHOOL—

36 37 114 117

GOVERNMENT—

1001 1033 1040 1053 1077 1106 1121 1184 1219 1230
1019 1035 1049 1075 1105 1120 1174 1200 1223 1236
1025 *1039 1052

XXI. Voting—Voting Revenue and Expenses, Not Receipts and Disbursements

SCHOOL—

3 18 37 44 54 58 76 81 93 117
4a 21 43 49 56 62 79 87 111 123

GOVERNMENT—

1001 1022 1040 1061 1119 1151 1174 1230 1256 1264
1003 1034 1048 1064 1120 1160 1200 1235 1262 1265
1020 *1035 1051 1082 1121 1170 1208 1247 1263 1268
1021 1039 1054 1106 1124 1173 1223 1248

BUSINESS—

2019

XXII. Voting—Power of Voting Authorities

SCHOOL—

4a 36 *37 49 55 65 93 117

GOVERNMENT—

1003 1040 1054 1102 1121 1179 1207 1230 1247 1265
1021 1046 *1077 1105 1128 1185 1208 1235 1255 1268
1025 1048 1082 1106 1140 1188 1221 1236 1256 1272
1034 1051 1094 1111 1155 1200 1223 1239 1261 1278
1035 1053 1098 1115 1160 1202

XXIII. Execution—Collection of Revenue

SCHOOL—

19 36 37 87 114 117 118

GOVERNMENT—

1001 1033 1047 1061 1086 1120 1143 1202 1223 1247
1003 1039 *1050 1082 1102 1121 1151 1215 1230 1268
1020

BUSINESS—

2034 *2061 2078

XXIV. Execution—Actual Form and Process of Payment, Paying Over Revenue and Paying Out Disbursements

SCHOOL—

8	29	37	54	56	71	83	*95
12	36	47	55	70	81	93	117

GOVERNMENT—

1001	1020	1039	1050	1086	1151	1168	1202	1230	1248
1003	1025	1040	1077	*1098	1158	1188	1215	1235	1264
1019	1035	1047	1082	1099	1160	1189	1223	1247	

BUSINESS—

2048	2051	2061

XXV. Execution—Shortage of Funds to One Item

SCHOOL—

3	4	36	*37	81	83	117	121

GOVERNMENT—

1001	1043	1052	1074	1111	1170	1188	1211	1235	1265
1003	1047	1053	1077	1118	1179	1206	1215	1247	*1268
1033	1049	1073	1096	1151	1181	1209	1230	1253	1279
1039	1051								

BUSINESS—

2009	2061

XXVI. Execution—Closing Fiscal Period

SCHOOL—

14	36	37	38

GOVERNMENT—

1020	1034	1172	1196	1215	*1230	1247	1281

BUSINESS—

2062

XXVII. Execution—Surplus or Deficit

SCHOOL—

14	18	36	37	73	119	121

GOVERNMENT—

1001	1033	1048	1099	1151	1174	1212	1247	1268	1279
1003	1047	1049	1147	1157	*1196	1230	1248	1272	1281

BUSINESS—

2061

XXVIII. Control and Audit

SCHOOL—

4a	36	54	62	83	*95	102	105	111	117
14	37	55							

GOVERNMENT—

1001	1025	1047	1070	1098	1117	1147	1172	1223	1264
1003	1033	1048	1074	1099	1120	1151	1185	1230	1268
1019	1035	1050	1077	1102	1121	1158	1202	*1235	1279
1020	1036	1054	1080	1103	1124	1170	1212	1247	1281
1022	1040	1061	1082	1106	1144	1171	1215	1248	

BUSINESS—

2002	2012	2018	2031	2036	2049	2054	2061	2066	2073
2005	2016	2028	2032	2038	*2050	2056	2062	2069	2077
2009	2017	2029	2034	2044	2051	2058	2063	2071	

XXIX. Budget as a Report or a Report of the Budget

SCHOOL—

18	36	37	47	85	97	99	117	121

GOVERNMENT—

1003	1050	*1196	1247	1264	1268

BUSINESS—

2051

XXX. Judging the Efficiency of the Budget

SCHOOL—

4	18	35	*36	*37	117

GOVERNMENT—

1014	1040	1080	1118	1121	1139	1164	1230	*1245	1246
1038	1046								

BUSINESS—

2006	2015	2023	2036	2050	2061	2062	2077

XXXI. Advantage and Criticism

SCHOOL—

3	24	72	76	80	94	97	98	109	117
4	55	74							

GOVERNMENT—

1000	1035	1053	1080	*1106	1129	1151	1177	1212	1245
1001	1038	1056	1082	1107	1136	1153	1179	1214	1258
1003	1041	1057	1084	1112	1137	1154	1185	1219	1259
1006	1042	1058	1085	1114	1140	1158	1186	1222	1260
1009	1043	1059	1088	1115	1141	1161	1187	1224	1265
1018	1046	1062	1091	1117	1145	1162	1188	1225	1266
1025	1048	1071	1092	1121	1148	1163	1199	1226	1268
1031	1051	1075	1096	1127	1149	1168	1200	1227	1276
1033	1052	1077	1103	1128	1150	1169	1209		

BUSINESS—

2009	2014	2020	2023	2030	2035	2040	2046	2055	2073
2011	2015	2021	2029	2033	2036	2043	*2050	2063	2075
2012									

XXXII. Budget Exhibits and Publicity

SCHOOL—

1	4	13	40	56	67	83	91
*2	4a	36	46	64	79	85	120

GOVERNMENT—

1005	1016	1030	1046	1070	1123	1201	1215	1235	1249
1008	1027	1033	1053	1082	1124	1211	1216	1241	1250
1012	1028	1039	1060	1120	1180	1213	1231	1244	1274
1013	*1029	1043							

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